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VOL. 31 FEBRUARY, 1956 No. 4

The President's Page

By William P. Gray

William P. Gray

Kenneth N. Chantry, the lawful tenant in possession of this page during the year that closes with this issue of the BULLETIN, has relinquished the last month of his term to his regularly designated successor, and, on January 4th, has begun (or, more accurately, has resumed) what promises to be a distinguished career as a Judge of our Superior Court. Under these circumstances, it is highly appropriate that my first published utterance as President of the Los Angeles Bar Association be in tribute to my able predecessor in office. Having long been one of his devoted friends and admirers, I approach this assignment with real enthusiasm.

Ken Chantry has served us well. He has devoted himself fully and unhesitatingly to the work of the Association, and we have continued to thrive under his leadership. The many standing and special committees that our President has formed have done fine work, much of which will be of lasting benefit to the Association and to the community; our financial condition is good; and our membership has risen to a new high of 3433.

The members of our Board of Trustees will agree that strong divergences of views have occurred with remarkable frequency at

our meetings, and that the Board has developed an unusual homogeneity during the course of the year. These truths form no paradox in our minds, because Ken always presided with a spirit of good humor and courteous respect for the "other point of view" that infected all of us and thus pervaded our deliberations.

Above all, it is evident that President Chantry was ever mindful of the fine traditions of the Los Angeles Bar Association and of the examples set by the men who have led us in earlier years, and he tried earnestly to adhere to those high standards. I am certain it is the judgment of his fellow members that he has fully met this challenge, and, being well acquainted with Ken's great devotion to this Association, I am certain also that his awareness of that judgment will be a source of deep and lasting satisfaction to him.

Issue Editor—Harned Pettus Hoose

Tax Exemption of College Property in California

By Frank E. Loy*

Frank E. Loy

In recent months there has been considerable concern over the proper scope of California's exemption of the property of private colleges from local property taxation. That exemption is found in Section 1(a) of Article XIII of the California Constitution, which reads as follows:

> "Any educational institution of collegiate grade, within the State of California, not conducted for profit, shall hold exempt from taxation its buildings and equipment, its grounds within which its buildings are located, not exceeding 100 acres in area, its securities and income used exclusively for the purposes of education."

This Section for years has been the subject of lengthy discussions between college authorities and local tax assessors and, lately, has resulted in litigation.[1] The issue in these discussions and in the litigation has almost always been whether some particular property belonging to the college was "used exclusively for the purposes of education." The purpose of this article is to suggest that there is a question which must be answered before we reach that much-discussed issue. That question is: "Is it required that college property be used exclusively for purposes of education, to be exempt?"

This article suggests that the answer may very well be No, and that a careful reading of the Section in its proper historical perspective makes it clear that the clause "used exclusively for purposes of education" (which we will henceforth call the "use clause") does not apply to college buildings, equipment, or the grounds within which the buildings are located.

This suggested reading of the Section is contrary to its inter-

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[1]In June 1955, the Superior Court of Alameda County decided three cases involving the property of The Church Divinity School of the Pacific (#257684), The Pacific School of Religion (#257445), and Berkeley Baptist Divinity School (#258129). All three cases are presently before the District Court of Appeal, First Appellate District.

pretation by local tax assessors during the past forty years. They have operated under the general assumption that the "use clause" applies to all the property belonging to a college and consistently have established their tax rolls upon such a supposition.

In the recent cases foot-noted above involving the Berkeley religious schools, the educators challenged the assessor's decision to tax such property as college-owned parking lots, housing for married students, faculty residences, and the residence of the college president. The Courts determined the taxability of each piece of property involved, on the basis of whether or not it was used exclusively for education. However, the Courts did not consider the question raised here as to whether there is any requirement of educational use for tax exemption.

When Section 1a is first analyzed, it seems difficult to understand how its use clause can be applied to buildings, equipment and grounds. The clause is part of an adjectival phrase placed at the end of the paragraph and separated from the rest of the paragraph by a comma. Both general rules of syntax and rules for statutory construction require that the use clause be applied only to the next preceding antecedent.[2]

> "It may be stated as a general rule that a qualifying or relative word, phrase, or clause, such as 'which,' 'said,' and 'such,' is to be construed as applying to the word, phrase, or clause next preceding, or, as is frequently stated, to the next preceding antecedent, and not as extending to or including others more remote, unless a contrary intention appears." (Crawford, Statutory Interpretation, 331.)

If, in the problem before us, the use clause were meant to apply to the whole of Section 1a, certainly this intention could have been expressed more clearly. Compare, for example, the welfare exemption of the California Constitution which makes the application of the use test quite clear:

> "Sec. 1c. In addition to such exemptions as are now provided in this Constitution, the Legislature may exempt from taxation all or any portion of *property used exclusively for religious, hospital or charitable purposes and owned by community chests,* funds, foundations or cor-

[2]For a discussion of the syntactical problems raised by this construction, see Fowler, Modern English Usage (Oxford 1927) 24 and 566-7. The examples on 566-7 make it clear that only if a comma had been inserted between the words "income" and "used" could the use clause properly be applied to the entire section.

> porations organized and operated for religious, hospital or charitable purposes, not conducted for profit and no part of the net earnings of which inures to the benefit of any private shareholder or individual." (Emphasis added.)

There is no legislative history as such to guide us in construing Section 1a. The only evidence of legislative intent which has been found is contained in the pamphlet which was issued when Section 1a was submitted to the electorate as a Constitutional Amendment, in 1914. The pamphlet included this statement, signed by two state senators:

> "(c) The exempt property is limited to buildings, equipment, and grounds, with securities and income, 'used exclusively for the purposes of education.' Real estate held for investment or revenue will be taxed just as at present, only the educational 'plant' actually in use being exempt from taxation."

Taken by itself, this statement certainly casts a shadow on the issue and may throw doubt on the construction suggested in this article. However, this statement was made by two legislators after the Section involved had been adopted by the Legislature, and while possibly influential with the voters, it is unconnected with the actual passage of the Section through the Senate. Moreover, it does not purport to tell us what the legislative intent was; rather it simply rephrases the new Section. Indeed, to achieve their apparent interpretation the two senators rewrote the amendment, *i.e.*, they reordered the words of Section 1a quite significantly. If the amendment meant what these two senators said it meant, why was it not written the way they suggest? Furthermore, an earlier sentence in the senators' argument reads thus:

> "Third—California has already by special constitutional amendments exempted some schools from the taxation of their educational 'plants,' such as Stanford University, and Cogswell Polytechnical College in San Francisco. The proposed amendment will abolish discrimination, treating all colleges alike."

As we shall point out, the educational exemptions existing at the time of the adoption of Section 1a, with one exception (involving certain property of Stanford University), exempted college property *regardless of use*. Hence, if the purpose of Section 1a was to put all colleges on an equal footing with those colleges already provided for by special acts, the use clause could not be applied.

Since there is no compelling legislative history of Section 1a, we next look to the general history of the property tax exemption in California. The California Constitution of 1849 in Article XI, Section 13, called for uniform taxation of all property in proportion to its value. Nevertheless, from 1849 to 1868 much private property was exempted by the Legislature.[3] In 1850, buildings and personal property used by any literary, benevolent, charitable and scientific institution were exempted in California Statutes, 1850, pp. 135-136. In 1852, this exemption was repealed. However, in 1853 the Legislature again changed its mind and exempted:

> "3d. Colleges, school houses, and other buildings for the purposes of education, with their furniture, library and all other equipments, and the lots thereto appurtenant and used therewith so long as the same shall be used for that purpose." (Laws of California, Ch. 127 (Garfielde, 1853).)

In 1868, all of these exemptions were ruled invalid by the California Supreme Court in *People v. McCreery*, 34 Cal. 434. The Court held that in view of the provisions of the 1849 Constitution, the Legislature had no power to exempt private property. In 1872 the *McCreery* case was codified as Section 3607 of the Political Code, which provided that all property within the state except the property of the United States, of the state, and of municipal corporations, was subject to taxation. This policy against exemptions, which at the very least had the advantage of simplicity, did not, however, last long. In 1879 the trend was reversed with the adoption of Article XIII, Section 1, of the new California Constitution, which exempted "property used exclusively for public schools."

There were no further exemptions for schools until 1900 when Article IX, Section 10, of the California Constitution was added empowering the Legislature to exempt the Palo Alto Farm, all personal property "held in trust for" Stanford University and "all other real property . . . used by the university for educational purposes exclusively." Up to that time all school exemptions contained the use requirement. (Note the 1850 Statute, the 1853 Statute and the 1879 constitutional provision we have just cited.)

In the Stanford University exemption, for the first time, a distinction was made between property which was exempt only if

[3]For a fuller discussion, see Stimson, Exemption From the Property Tax in California, 21 Calif.L.Rev. 193 (1933).

Stanford used it for education, and other property which needed only to be owned by Stanford to be so exempt. With this act available as precedent, California on various dates adopted four more special exemptions for educational institutions. The institutions were California School of Mechanical Arts (1900), California Academy of Sciences (1904), Cogswell Polytechnical College (1906), and Henry E. Huntington Library and Art Gallery (1930). In the first three of these, all "property belonging to" the institutions was exempted. Calif. Const., Art. IX, §§11, 12 and 13. The Huntington exemption was for all property "held in trust for" the Huntington Library. Art. IX, §15. In the midst of these, in 1914, California adopted the general exemption provision of Section 1a.

What significance can be attached to the difference in wording between that portion of the Stanford University exemption which requires educational use and the other exemptions of specific institutions?

In their article, "California Property Tax Trends: 1850-1950," 24 So.Cal.L.Rev. 252 (1951), W.S. Holbrook, Jr., and F. H. O'Neill suggest that the changed wording represents a different concept of the socially proper scope and function of a property tax exemption.

At first, the voters of California were reluctant to extend exemptions, and granted them only upon the ground that the property was used in the performance of a public function and thus really saved the taxpayers' money. Later, the taxpayers became "complacent" toward exemptions and were willing to grant them ". . . as an aid or encouragement to individuals, corporations, or a business, to do something for the good of the community at large. . . ." (24 So.Cal.L.Rev. 252, 272.) The Huntington Library exemption is an example of the later and less restrictive type.

If the above authors are correct in detecting a change of voter attitude toward tax exemptions, then by 1914, the year in which Section 1a was adopted, the later and broader type of exemption was well established. It is entirely plausible that in 1914 the voters of California felt that, to encourage individuals or corporations to do something good for the community by endowing and supporting colleges, these colleges should be granted the maximum tax exemption.

But even if one rejects this explanation for the difference between an exemption based on use and one based on ownership alone, this fact remains: By 1914 California had had experience with both the "use" and the "ownership" type of exemption. When California meant to employ the "use" type, it made such intention perfectly clear. It also was perfectly clear that when California dealt with individual college-level institutions, it had exempted all their property, with no mention made of use.

It seems doubtful that California intended to distinguish between those institutions whose property it had exempted by specific constitutional act and those institutions whose property tax exemption it was now defining. There is no reason for such a distinction and no evidence of one. If one is to be supplied, there should be stronger proof than the present wording of Section 1a.

One argument which has been advanced against the interpretation of Section 1a suggested here is this: If all property belonging to a qualified collegiate institution were exempt, then the 1952 constitutional amendment which added the second paragraph to Section 1a of Article XIII would not have been necessary. That paragraph reads:

> "The exemption granted by this section applies to and includes a building in the course of construction on or after the first Monday of March, 1950, if the same is intended when completed to be used exclusively for the purposes of education."

The motivation of the Legislature which proposed this amendment for submission to the voters can be surmised, only. The following statement from the argument in favor of the amendment found in the handbook on Propositions Submitted to the Voters probably accurately reflects the thinking of the Legislature:

> "As a result of certain language in a decision of the California Supreme Court (in a case construing the hospital exemption) certain tax officials, commencing in 1950, have taxed college buildings which were not completed on tax day (that is, the first Monday of March of each year)."

The case referred to undoubtedly is *Cedars of Lebanon Hospital v. Los Angeles*, 35 Cal.2d 729, 221 P.2d 31 (1950), which decided that, although quarters on hospital property were exempt from taxation, property which was under construction on the tax date was

not exempt even though it was designed eventually to be used for a nurses' residence. However, the *Cedars of Lebanon* case is not relevant to the college exemption. As we pointed out above, *supra*, page 100, the difference between the language in the welfare and hospital exemption and the language in the college exemption is striking and most significant. The "use" test is quite clearly a part of the hospital exemption, and so the 1952 amendment exempting hospital property under construction did alter the previous tax liability of hospitals.

The 1952 Amendment, by exempting not-yet-in-use educational property, also intended to change the tax liability of private colleges. But that expression of intention by a 1952 legislature is at best only of limited aid in construing Section 1a, which was adopted 38 years before. This is especially true when the legislature apparently acted in response to a California Supreme Court decision (and the reaction thereto by local taxing authorities) which dealt with another, and quite different, constitutional section.

The Attorney General of California has ruled (3 Ops.Cal. Atty.Gen. 89, dated February 10, 1944) on the exemption of Cogswell Polytechnical College in a manner which supports the interpretation suggested in this article. Cogswell's exemption stems not from Section 1a of Article XIII, but rather from one of the early special acts, Section 13 of Article IX of the Constitution. This section reads:

> "Sec. 13. All property now or hereafter belonging to the Cogswell Polytechnical College, an institution for the advancement of learning, incorporated under the laws of the State of California, and having its buildings located in the City and County of San Francisco, shall be exempt from taxation."

The declaration of trust which gave birth to Cogswell transferred six parcels of land, only one of which was used for school buildings. The trustees were empowered to use the rents and profits of the other parcels to aid the college. The subject of the Attorney General's opinion was property lying in Alameda County, which the trustees of the college had leased back to the grantor who was using the property to carry on his mercantile business.

Alameda County attempted to tax this property, and argued that Section 13 did not intend to exempt mercantile property owned by Cogswell, but only educational property. The Attorney General

ruled that the Legislature intended to exempt all property belonging to Cogswell since the Legislature failed to use any express words of limitation in writing the exemption.

The Cogswell amendment exempts property "belonging to" Cogswell, while Section 1a words the exemption somewhat differently, *i.e.*, an educational institution shall hold exempt "its buildings and equipment." This distinction seems, however, to be without significance, since both modes of expression clearly refer to ownership.[4] See *San Francisco v. McGovern*, 28 Cal.App. 491 (1915), where the court (construing Section 1 of Article XIII) holds that the words "belonging to" are equivalent to "the property of" without qualification as to use.

CONCLUSIONS

It is submitted that the language of Article XIII, Section 1a, of the Constitution exempts from taxation the buildings, equipment and property of a qualified college without regard to the use to which such buildings, equipment or property are put; and that there are no indications in the history of that section or in the history of the property tax exemption in general which require a different construction of Section 1a. When the California Senate proposed submission of Section 1a to the voters of California, it was exercising the obligation imposed on it by Section 1 of Article IX of the California Constitution which reads thus:

> "Section 1. A general diffusion of knowledge and intelligence being essential to the preservation of the rights and liberties of the people, the Legislature shall encourage by all suitable means the promotion of intellectual, scientific, moral, and agricultural improvement."

This section was found in the very first Constitution of the State of California. The "general diffusion of knowledge and intelligence" which the early settlers so wisely thought essential has never been more important than today, when the increasingly complex problems of a democratic system impose greater intellectual demands upon the citizenry.

It may be that these considerations will be considered as too remote by those persons engaged in the day-to-day administration of the property tax laws. But there are intensely practical reasons for a liberal construction of the property tax exemption for col-

[4]See Webster's New International Dictionary (2d Edition, Unabridged) which, on page 1321, defines "its" thus: "Of, or belonging to it."

leges. The presence in a community of a first-rate collegiate-level institution generally raises the property values of the community. Largely as a result of the inflationary tendencies of the past decade and a half, private colleges have had a hard time maintaining both their plant and their educational standards. Should any of them fail because of financial difficulties, the loss to the community would be severe. As it was said in a well-reasoned Connecticut case *(Yale University v. New Haven,* 71 Conn. 316, 42 Atl. 87 (1899)), the college exemption:

> "... is not merely an act of grace on the part of the state. It stands squarely on state interest. To subject all such property to taxation would tend rather to diminish than increase the amount of taxable property. Other conditions being equal, the happiness, prosperity, and wealth of a community may well be measured by the amount of property wisely devoted to the common good in public buildings, parks, highways, and buildings occupied as colleges, school houses, and churches. To tax such property would tend to destroy the life which produces a constant increase of taxable property, as well as some benefits more valuable."

Los Angeles County Fair Booth

A Report to the Association for 1955, in Outline Form

By JOSEPH L. WYATT, JR.
Project Chairman

Joseph L. Wyatt, Jr.

The editors feel that the following outline report to the Los Angeles Bar Association by the L. A. Bar Committee on the L. A. County Fair Booth will be of interest to Association members, and is an example of good public relations work by and on behalf of lawyers.

I. BOOTH

A. Space was obtained *free* from Public Schools' Exhibit and was located in the grandstand building underneath the racetrack stands.

B. *Furnishings.*—Booth was entirely furnished by Fred W. Raab, President of the Pomona Valley Bar Association, with items from his private stock. Furnishings included a rug, desk, sideboard, end tables, two chairs, two lamps, wastebasket and planter. Only the planter and wastebasket were stolen, which is a pretty good record. (Mrs. Raab has steadfastly refused indemnity.)

C. *Decoration.*—The walls were undecorated save for the dull *mal-de-mer* green which is the general decorator's color throughout the Public Schools' Exhibit building—surprisingly like a lawyer's office. A large sign was suspended at the rear of the booth which said: "Sponsored by the LOS ANGELES BAR ASSOCITION, City and County, POMONA VALLEY BAR ASSOCIATION, and 10 other Affiliated Associations."

II. EXHIBIT

A. Literature was obtained in quantity from the Los Angeles Bar Association (reprints of its pamphlets on "When to See an Attorney," "How to Employ an Attorney," "An Hour of Prevention" (Spanish), and from The State Bar of California (reprints

of columns entitled "Law in Action" and "Law in the News"). Richards D. Barger, Esq., was in charge of collecting and displaying all literature.

B. *Slide-film.*—An automatically-projected slide film was produced from selected frames in the Los Angeles Bar Association print of "Living Under Law," a movie film produced by the State Bar of Michigan. Titles were written by the Committee. The slides were exhibited in a Selectroslide automatic projector mounted behind a frosted glass screen. This slide film was mainly to attract attention. It did; many thought it was color TV.

III. WORKERS

A. *Committee.*—The active members of the committee included Richards D. Barger, Esq., E. Wallace MacDiarmid, Jr., Esq., public relations consultant John S. Rose, Mrs. C. Clinton Clad, and Joseph L. Wyatt, Jr., Esq., project chairman.

B. *Booth staff.*—At the fair grounds the booth was staffed at all times by two lawyers' wives, a different pair each day. Enrollment of the staff (35-40 wives) and scheduling was handled almost completely by Mrs. Clinton Clad, whose husband, Commissioner Clad, is a member of the Public Relations Committee and who volunteered for the job. The staffing of the booth was a project of The Lawyers' Wives of Los Angeles, and the committee received much cooperation from Mrs. Ezra Neff, head of that group.

IV. RESULTS

A. *Literature distribution.*—An estimated 15,500 printed pieces were distributed during the 17 days of the Fair. Listed in terms of popularity, they appear below:

1) 3150—"When to See an Attorney."
2) 1500—"How to Employ an Attorney."
3) 1175—"Hour of Prevention" (Spanish).

Law in Action series:

1) 1580—"Requirements of a Will."
2) 1405—"Who Can Accuse You."
3) 1300—"Conditional Sales Contract."
4) 1000-1100 each—"Landlord and Tenant," "Idea of a Contract," "Escrow."

Others of "Law in Action" averaged 400-500, and although we have no basis for estimating the number of "Law in the News" pamphlets which were distributed, we estimate that about 1000 each were distributed.

B. *Other results.*—Perhaps the best way to tabulate other results obtained by the exhibit is to peruse the mimeographed questionnaires supplied by the committee to the lawyers' wives who staffed the booth. The questionnaires indicated that the public is interested in fees, making wills, lawyers' reference, legal aid, landlord and tenant, the Fifth Amendment, local Bar Association addresses (some people thought the word "Bar" connoted something different from the legal profession), how to find an *honest* lawyer, and other curious subjects. The questionnaires indicated that the slide film was not the main attraction and did not hold sustained attention; however, it apparently performed the service for which it was devised—namely, that of attention-getter.

V. EXPENSES

The following lists the expenses paid by the Association:

Preparation of slides	$ 58.39
Projector rental	137.18
Liability insurance on staff and public	20.40
Total	$215.97

Recommendations (of the Committee, including a distillation of the staff's suggestions):

1. There were too many pamphlets—next time display fewer different pieces, and display with more attention drawn to key titles. Maybe blow-up photos of specimen pamphlets.

2. Model train (across aisle) was noisy and distracting.

3. The attention-getter (slides and projector) was not always operating well; it may have cost too much for the good it did. Perhaps a cheaper attention-getter (e.g., a more attractive booth with more arresting signs) next time.

4. Staff of booth should be better educated and better prepared for its job. The success of the booth depends in large part upon activity by the staff.

5. Project should be continued, if the Schools Exhibit will have us.

U.S.C. Has Randolph E. Paul Tax Library

The personal tax library of the late Randolph E. Paul, former general counsel of the Treasury, who died recently in Washington, D. C., is now available for attorneys' use at the University of Southern California School of Law.

Paul spoke at SC's annual Institutes on Federal Taxation in 1949 and 1953. His books, pamphlets, and Congressional committee reports constitute a complete set of legislative materials on Federal tax legislation since the adoption of the 16th amendment to the Constitution in 1913, empowering Congress to adopt the income tax law.

Few libraries of this kind are in existence. There is only one other in the Western United States. Paul's library, valued at between $15,000 and $20,000, was compiled while he served the government in many capacities during development of the Federal tax system. Addition of this rare collection of tax materials makes the SC law library one of the most complete on taxation in the nation.

Paul's books were acquired for SC through the efforts of Prof. John W. Ervin, director and editor of the annual Institutes on Federal Taxation, which have been held at the SC law school since 1948.

Through these institutes and extensive graduate and professional programs in taxation for practicing attorneys, SC's law school has become nationally known as a leader in the field of taxation and tax education.

Paul was tax adviser to the Secretary of the Treasury, as well as general counsel, from 1942 to 1944. For a few months in 1946 he was a special assistant to President Truman in charge of Allied-Swiss negotiations regarding German external assets in Switzerland.

He was the author of "Federal Estate and Gift Taxation," which won the Ames prize at Harvard as the best American legal book written between 1940 and 1947; "Studies in Federal Taxation," and "Taxation for Prosperity," and co-author of "Law of Federal Income Taxation."

Attorneys in Southern California will find U.S.C.'s new tax library a continuing memorial to an able and distinguished tax attorney.

Brothers-In-Law

By George Harnagel, Jr.

George Harnagel, Jr.

"Lawyers carry their problems with them wherever they go,—to the train, to their homes, to church, to the golf links, to the gymnasium, and to their beds. The solution of a knotty problem may even come as a counter-irritant to putting up the storm windows. No one dreams of perpetuating on the office time sheets the time spent tossing on the sheets at home—and yet the latter may be far more enduring and effective than desk work. . . .

"In a civilization where Jackie Gleason offers Marilyn Monroe $5,000 for 'breathing' on his show, '$4,000 for inhaling, $1,000 for exhaling,'—to measure the professional pay of others by the clock is to ignore the facts of life."—From a lively article on lawyers' fees by Paul B. Sargent of the **Boston** bar in *Illinois Bar Journal.*

* * *

Law review article title-of-the-month:

THE FEDERAL DEATH TAX
AND HOW TO LIVE WITH IT

—*St. John's Law Review*

* * *

A Good Night's Work

By arrangement with the **Brooklyn** Bar Association, Maryland Casualty Company has been holding a series of what it calls Night Settlement Sessions at the offices of the Association. Brooklyn attorneys who represent the plaintiffs in suits filed against the Company's policy holders are invited to attend for the purpose of discussing settlement.

The Company states that it brings to these Night Settlement Sessions all of its files in which a Brooklyn lawyer has appeared for the plaintiff. It has doctors in attendance "for the convenience of attorneys whose clients have not yet been examined." Automobile damage appraisers are also on hand, as well as adjusters "with full settlement authority."

It is reported that settlements are running at a rate in excess of 70% of the claims on which negotiations are undertaken.

Each month *The Shingle* of the **Philadelphia** Bar Association runs a breezy sketch of one of its members. Recently it presented Michael von Moschzisker, criminal lawyer and son of the late great chief justice, kicking off in this fashion:

"Lawyers there are who grace their walls with certificates and autographed photos of famous friends. The walls of Mike's office are graced by quite another type of document—an official rebuke from an Army colonel who had birthed (sic) charges that a spirited G. I. temporarily loose on the town had (1) been drunk, and (2) used profane language. Mike, as appointed counsel, met the issue head-on. He insisted that the evidence showed the soldier was not drunk enough to matter and ridiculed the idea of the United States Army taking cognizance criminally of the trooper's tradition of swearing. The colonel took such umbrage at Mike's presentation that he sent an official rebuke ordering Mike to an army school, the better to learn army courts martial procedure. Today that missive hangs on the wall—together with Mike's own jaunty explanation for the rebuke: 'Verdict Not Guilty.'"

* * *

Father and son law partnerships are not rare. Husband and wife law partnerships are encountered occasionally. *Bench and Bar of Minnesota* now reports a husband-wife-son partnership: Miner & Miner of Minneapolis.

* * *

"Another factor [leading to congestion of court calendars] that is rarely discussed in public but which I can assure you is nevertheless much in the minds of the judges, is the principle of a fair division of work among them. Some judges are much more effective in their work than others; some are reversed less frequently than others; some judges give more satisfaction personally to the bar and the public; some are more diligent, more conscientious, more devoted to their work than others. These individual differences cannot be changed administratively, but equality in the time judges of the same court spend at their work of hearing cases should and can be achieved administratively. It irks the competent, conscientious judge to put in a full day on the bench each working day of the week, every week of the court year, when he knows that there are other judges who are finding excuses for failing to do so. This can easily be corrected by a rule of court prescribing the hours

every judge shall sit and by having each judge submit at the end of each week a report of his hours on the bench each court day with a list of the cases and motions he heard and a list of matters remaining undecided."—From an address by Arthur T. Vanderbilt, Chief Justice of **New Jersey.**

* * *

On the basis of the interest shown by its members pursuant to a questionnaire, the **Chicago** Bar Association will make available a Great Books discussion program for members and their wives.

* * *

As an avocation, Chief Justice Robert G. Simmons, of the **Nebraska** Supreme Court, has been devoting himself to the task of setting up the program and arranging for shipments of law books to the Far East countries. He has toured Burma, Ceylon, Formosa, India, Indonesia, Japan, Pakistan, the Philippines, and Thailand, making contact with judges and officials of law schools and bar associations in order to ascertain their libraries' needs. American law books are being sent not only to these countries, but also to other Oriental lands from which have come appeals for the books.

Judge Simmons has suggested that there are many nations in the Far East living for the first time under written constitutions modeled to varying extents after ours, and law books about our system of justice, our Constitution, and our general laws and rules are sorely needed even though the books may be old or superseded editions. He is convinced "there are on the shelves of the law offices of America, gathering dust and costing rent, sufficient surplus law books to furnish every law school, every appellate court, and every large bar association in the Orient with a basic American law library." He believes this is a chance for local bar associations to participate in a fine public service, and at the same time help their members solve the space problem which plagues every law office.

All you have to do, according to our information, is to assemble a list of the books available and send it to Chief Justice Robert G. Simmons, Supreme Court of Nebraska, Lincoln, Nebraska. He will screen the list and delete those not needed. The remaining books must then be packed in compliance with the requirements of the United States Information Agency which pays for the transportation and delivery of the books.

Announcement

Commencing January 1, 1956

SECURITY TITLE INSURANCE COMPANY

will offer complete title insurance and escrow services in

SACRAMENTO COUNTY

Security Title Insurance Company takes pleasure in announcing its acquisition through merger of the Fidelity Title Insurance Company, established in 1926, operating one downtown and two branch offices in Sacramento. The offices of the merged company will henceforth be known as the Sacramento offices of Security Title Insurance Company.

Also commencing January 1, 1956, its policies of title insurance will be issued in the following counties, by the following companies.

COUNTY	COMPANY
Amador	Western Land Title Co.
El Dorado	Inter-County Title Co.
Marin	Trans-Western Title Co.
Monterey	Coast Counties Land Title Co.
Nevada	Inter-County Title Co.
Santa Cruz	Penniman Title Co.
Yolo	Woodland Title Guaranty Co.

SECURITY TITLE
INSURANCE COMPANY

HOME OFFICE: *530 W. 6th St., Los Angeles 14*

Other Security Title offices in
El Centro, Fresno, Hanford, Madera, Merced, Modesto, Santa Ana, San Bernardino, Riverside, San Luis Obispo, Santa Barbara, Stockton, Visalia, San Diego

Silver Memories

Compiled from the World Almanac and the L.A. Daily Journal of January and February, 1931, by A. Stevens Halsted, Jr.

A. Stevens Halsted, Jr.

Four new Los Angeles Superior Court Judges were sworn in (all having been elevated from the Municipal Court): **Dailey S. Stafford, Dudley S. Valentine, Raymond I. Turney** and **Caryl L. Sheldon. Harold B. Landreth,** former private secretary to Governor **C. C. Young,** was sworn in as a Municipal Judge to succeed to the unexpired term of **Elias V. Rosenkranz** who was killed recently in an automobile accident. **Frank M. Smith, Benjamin J. Scheinman** and **Hugh J. Crawford** have been appointed to the Municipal Court to fill the vacancies resulting from the elevations.

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The Committee of Bar Examiners for the New Year are **Delger Trowbridge,** Chairman, San Francisco, **Edward I. Barry,** San Francisco, **E. W. Camp,** Los Angeles, **Thomas A. J. Dockweiler,** Los Angeles, **Farnham P. Griffiths,** San Francisco, **George A. Saran,** Riverside, and **Archibald B. Tinning,** Martinez.

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Due to their differences over the Indian question, **Winston Churchill** has resigned as a member of **Stanley Baldwin's** Conservative Party "shadow cabinet."

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Kenneth C. Newell of **Morin, Newell, Brown & Hamill**

has been appointed Pasadena Police Judge to succeed Judge **Leonard Riccardi** who has resigned to resume private practice.

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Irving M. Walker has been elected president of the Los Angeles Bar Association succeeding **Norman A. Bailie.** Other officers chosen are: **Robert P. Jennings,** Senior Vice-President; **L. L. Larrabee,** Junior Vice-President. Trustees elected are Judge **S. H. Underwood** of the Long Beach bar; **Raymond Thompson** of the Pasadena bar; **Allen P. Nichols** of the Pomona bar; **James H. Mitchell** of the San Fernando bar; **T. W. Robinson, Lloyd Wright, Clement L. Shinn, Harry J. McLean** and Judge **William Hazlett,** of Los Angeles. Hold-over trustees are **Arthur M. Ellis, Henry F. Prince,** and **Joe Crider, Jr.** of Los Angeles.

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Officers of The Junior Section of the Los Angeles Bar Association for the New Year are Chairman **Leo Anderson, Lowell Mathay** and **Charles E. Cook, Jr.,** Vice-Presidents, and **Gus Mack,** Secretary.

* * *

Los Angeles Superior Court Judge **Harry A. Hollzer's** nomination by President **Hoover** to the new U.S. District Judgship in Los Angeles has been confirmed by the Senate. Judge Hollzer will serve in company with Judges **William P. James, Paul G. McCormick** and **George Cosgrave.** Judge Hollzer was elected to the Superior Court in 1924 and has served continuously since that time. Judge Hollzer was born in 1880 and earned his living as a newsboy up to the age of 10, when he entered an orphan asylum where his education began. He graduated with honors from the University of California, after completing a six-year course in five years.

* * *

Alfred E. Paonessa, 31 years of age, has been appointed to the Los Angeles Municipal Bench to succeed the late Judge **William McConnell.**

* * *

Capt. **Malcolm Campbell** drove his 1,450 horsepower car "Bluebird" on the ocean beach at Daytona, Florida, at the combined average rate of 245.7 miles per hour.

In the Valley of the Meuse, Belgium, dense fog killed 75 persons and many cattle. The fog, it is believed, was contaminated by gases accidentally escaping from factories.

* * *

Off the coast of Brittany, France, tons of gun-cotton, submerged since World War I in the sunken hulk of a cargo ship, exploded. The blast, killing the crew and causing the shattering of an Italian salvage ship which was engaged in removing the wreck, was considered a menace to navigation.

* * *

According to recently compiled statistics, the average bride in Southern California is 25 years old and the average bridegroom is about 27½ years old. The average fee handed to a justice of the peace or preacher is $1.75,—these fees are really "gifts." There are fewer divorces between 30 and 40 years of age than there are between 40 and 50. After the 40 year mark has been passed, the marriage confusions increase, but drop off again after the half-century mark is reached. The average amount allowed for support of complaining wives is $40 a month and the average amount for support of children is $15 a month. Silk stockings sometimes cost as much in the support bill as several other necessities combined.

Los Angeles County Law Library
Recent Acquisitions

Adams, W. Monopoly in America: The Government as Promoter, 1955. 221 p.

Alexander Federal Tax Handbook, 1956. 1082 p.

American Bar Association. Section of Taxation. Federal Tax Practice Clinic, 1955. 175 p.

Association of the Bar of the City of New York. Impartial Medical Testimony, 1956. 188 p.

Beisel, A. R. Control Over Illegal Enforcement of the Criminal Law: Role of the Supreme Court, 1955. 112 p.

Berman, H. J. Soviet Military Law and Administration, 1955. 208 p.

Bartlett, J. Familiar Quotations, Centennial edition, 1955. 1614 p.

Blanchard, P. The Right to Read, 1955. 339 p.

California Bank. Trust Department. Wills and Trust Agreements, 1956. 97 p.

Chowdhuri, R. M. International Mandates and Trusteeship Systems: A Comparative Study, 1955. 328 p.

Cookenboo, L. Crude Oil Pipe Lines and Competition in the Oil Industry, 1955. 177 p.

Daly, J. J. The Use of History in the Decisions of the Supreme Court, 1900-1930, 1954. 233 p.

Douglas, W. O. We the Judges, 1956. 480 p.

Jackson, P. E. Corporate Management: The Directors and Executives, 1955. 489 p.

Long Beach. Municipal Code, 1956. Loose-leaf.

Newman, E. S. Freedom Reader, 1955. 256 p.

Newman, F. C. Legislation, 1955. 729 p.

Pringle, P. Hue and Cry: The Story of Henry and John Fielding and their Bow Street Runners, 1955. 230 p.

Rackman, E. Israel's Emerging Constitution, 1948-1951, 1955. 196 p.

Regan, L. J. Doctor, Patient and the Law, 3d ed., 1956, 716 p.

Shils, E. A. The Torment of Secrecy, 1956. 238 p.

Spurlock, C. Education and the Supreme Court, 1955. 252 p.

Sternitzky, J. L. Forgery and Fictitious Checks, 1955. 101 p.

Surrency, E. C. The Marshall Reader, 1955. 256 p.

Opinions of the Committee on Legal Ethics Los Angeles Bar Association

OPINION NO. 230
(October 20, 1955)

LETTERHEAD — May Not Include Names of Lawyers Not Admitted in California Without so Stating. Improper to Use Phrase "Consultants in International Law."

A lawyer requests the Committee's opinion on the following question:

> "It is the desire of several attorneys located in various parts of the United States to form a law firm as consultants in international law. There will be members of the firm in various states of the United States and there be a common letterhead, (a suggested form of letterhead is set forth below) each partner to have similar stationery for use in his respective state.
>
> The partners will be members of the Bar of their various states, but not necessarily members of the Bar in all of the states in which the firm will be practicing. Of course, if it is a matter which arises in California, it will be handled by the member of the firm who is admitted to the California Bar."

Sample Letterhead

JONES SMITH & BROWN
CONSULTANTS IN INTERNATIONAL LAW

THOMAS E. JONES
(MEMBER NEW YORK BAR)

GEORGE A. SMITH
(MEMBER ILLINOIS BAR)

WILLIAM C. BROWN
(MEMBER CALIFORNIA BAR)
WILLIAM C. BROWN
RESIDENT PARTNER
(CALIFORNIA ADDRESS)

(Letterhead for each office will show address of Resident Partner)

This inquiry involves (a) the use of other lawyers' names not admitted to practice in California on the stationery of an attorney practicing in this state, and (b) the use thereon of the phrase "Consultants in International Law."

(a) It is our opinion that it would be unethical to include other lawyers' names not admitted in this state on the stationery of an attorney admitted to practice in California unless there is a clear statement that the outside partners are not

locally admitted. As said in Drinker's "Legal Ethics," page 230, as follows:

> "Canon 33 clearly implies that partnerships between lawyers admitted in different states are permissible provided there be no misleading name or misrepresentation of local status; and the same would seem to apply as to associates, and hence justify their inclusion on the firm's letterhead, with a clear statement that the outside partners are **not** locally admitted . . ."

Canon 33 of Professional Ethics of the American Bar Association dealing with partners and partnership names provides in part:

> "Where partnerships are formed between lawyers who are not all admitted to practice in the courts of the state, care should be taken to avoid any misleading name or representation which would create a false impression as to the professional position or privileges of the member not locally admitted. . . . In the selection and use of a firm

name, no false, misleading, assumed or trade name should be used . . ."

Thus care should be taken to avoid any misleading name or representations which would create a false impression as to the professional privileges of the member not locally admitted. (See A.B.A. Opinion 256). Again it is said in Drinker's "Legal Ethics," page 230, "that a lawyer's stationery should not be used to advertise his connections with lawyers in other places or to bring their names before his correspondents."

In an opinion (N.Y. City 3) the Committee on Professional Ethics of the Association of the Bar of the City of New York it was held that the name of the person not admitted to practice in New York should not be used on the firm stationery or his office door, without clearly indicating that the foreign partner is not a member of the New York Bar and does not intend to practice in New York (see Drinker, page 230).

(b) Except in the limited cases of admiralty and patent law, it is improper for the letterhead of a lawyer to designate that he specializes in any particular branch of the law. Thus, his letterhead may not say that he is a specialist in Medical Legal Law or is a consultant in Constitutional cases (see A.B.A. Canon 27; Drinker, page 229.).

It is the opinion of this committee that in order for said partnership stationery to come within the requirements of the A. B. A. Canons 33 and 27 it will be necessary to state not only the states of admission of the other partners but also that they are not admitted in California and to omit the phrase "Consultants in International Law."

This opinion, like all opinions of this Committee, is advisory only. (By-Laws, Article X, Section 3.)

BROTHERS-IN-LAW

(Continued from page 118)

According to *The Shingle* of the **Philadelphia** Bar Association, a will recently offered for probate in that city of brotherly love read as follows:

"Mom should receive all money, property, or otherwise from me from any source or otherwise. Mom (my Mother) has the right to speak for me. Miss Margaret Finnegan 56th St. will bury me 3 days at Jackson St. East of Levitt single grave (cost to be Margaret very low) . . . All other monies coming from injury must go to my Mother (Mom). Law, Court and

what have you, go too Hell, this is the way I want it to go" . . . *The Shingle* adds: And it did.

* * *

The widow of Lon O. Hocker has made a gift to the **Missouri** Bar Foundation for the purpose of endowing two annual awards as memorials to her husband, who practiced in St. Louis from 1902 until his death in 1948 and was regarded as one of Missouri's great trial lawyers. The purpose of the gift is to serve "as an inspiration for those who see in the adversary trial system the essence of democracy." The awards will be made to members of the Missouri Bar under 36 years of age "who have demonstrated unusual proficiency in the representation of clients both in trial and appellate courts."